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MUNICIPALITY OF METROPOLITAN TORONTO

FILE PLAN

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PREFACE

The Corporate File Classification Plan has been prepared to provide guidance in developing a subject/functional file classification system for general administrative (housekeeping) records common to most departments and agencies and for operational subject/functional records unique to a particular department or agency. The first two thousand primary numbers (1 to 2000) are reserved for Corporate use and are controlled by the Records and Archives Division, Metropolitan Toronto Clerk's Department. Users are encouraged to suggest additions, deletions and changes to the Corporate File Plan including index terms, scope notes and cross references. A form has been provided to facilitate this process. (see Appendix 1).

A complete file plan for most Corporate departments will have two sections. The Corporate File Classification Plan and a Departmental File Classification Plan. The Corporate File Classification Plan has extensive financial, budget and personnel sections, as well as an extensive section on the administrative structure of Metropolitan Toronto, e.g. Council, Standing Committees of Council, etc.. Users, in consultation with the Records and Archives Division, will select the most appropriate primary numbers/subjects for the administrative records held in their departments.

It is important to note that a department may **NOT** use all the primary numbers/subjects, since they will not have administrative records on every subject that appears in The Corporate File Plan. In addition, not all departments may require the use of all levels of the file plan hierarchy, since their administrative records may be too few in number or too general to warrant a detailed, specific subject breakdown.

Departments should develop their own operational file plans starting at a primary number above 2000, e.g. 2001. The coding patterns described in the introduction should be utilized for all files. Operational records are created by a particular department while carrying out the functions for which it was established.

Some Metropolitan departments such as: Clerk's, Personnel and Treasury function or operate as "administrative" departments for the whole Corporation. The records of these departments would include common administrative records that are found in every Corporation department and operational records that are unique to their particular department. These records are created while providing an "administrative function" for the Corporation, therefore these records will be classified under the Corporate Plan.

INTRODUCTION

This document is not intended to give the departmental records keepers detailed guidance on how to solve specific information retrieval problems. It is intended to provide guidance that will assist the records keeper in reaching correct decisions, when developing and maintaining a subject/functional file classification structure, suited to the needs of the department, agency, or programme. Not all levels of the file plan hierarchy will be implemented in a department.

PURPOSE OF A FILE CLASSIFICATION PLAN

A subject/functional file classification plan provides a system for the classification of all records of a department or agency, for the filing of the records for information retrieval and reference purposes and for the application of approved Records Retention By-laws in a regular and systematic manner.

A complete departmental file plan will consist of two major areas - administrative or housekeeping files and operational files. The file plan should be uniform throughout the department including district, area and satellite offices. All files in the department should be included in the file plan.

DEFINITIONS

1. **Block Numeric File Plan**

Blocks of primary numbers are allotted for each main subject group heading as required, for example, Council (1-9), Metropolitan Corporation Departments (50-74), Agencies, Boards and Commissions (75-94), General Administrative files (160-569) and Public Affairs Protocol (185-229). Primary

subjects and primary numbers are allotted within each of these main subject group headings or blocks. These primary subjects, in turn, are subdivided into secondary subjects and numbers which represent specific files. Finally, the secondary subjects and numbers may be subdivided again into tertiary subjects and numbers representing specific files. Each breakdown is subordinate and specific to the level above it in a hierarchy of general to specific subjects.

A complete file number under the block numeric system usually consists of a primary and a secondary number only. A tertiary may be added for expansion purposes.

2. **The Subject/Functional File**

Documents on a specific/function or sub-subject/function that are placed within a single file jacket (including subsequent volumes of the same file).

3. **Subject/Functional File Classification System**

The logical arrangement of individual subject or functional files within a filing system.

4. **Administrative (Housekeeping) Records**

Records pertaining to administrative activities such as routine personnel, financial, and purchasing or property control activities.

5. Operational Records

Records created by a department or agency in carrying out its basic functions and mandate. In some cases, departments will have as their operational responsibility subjects which in other departments are considered to be housekeeping. For example, Treasury and Personnel Departments have major financial and personnel operational responsibilities and therefore their records need more detailed subject breakdowns than related programme areas within other departments in which personnel and finance are support functions to their operational programmes.

6. Primary

In the hierarchy of the file classification plan the primary is the broadest subject or function. The parameters of the primary are usually defined by a scope note, which explains the type of documentation to be included under the primary subject file and identifies cross-references related to that primary subject.

7. Secondary

The Secondary is a refinement of the primary to a more specific subject or functional level.

8. Tertiary

The tertiary is the third level in the hierarchal relationship of the file plan. It is the most specific sub-subject or sub-function.

PRINCIPLES OF SUBJECT/FUNCTIONAL CLASSIFICATION

1. The basic principle of classification is that it is the SUBJECT of the correspondence or the FUNCTION of the file user which determines the correct selection of the appropriate primary number and subject. For example, files dealing with companies, countries, municipalities, should be used for material of a general nature only. Whenever possible, a specific subject file should be opened.

2. General to Specific Files

Files should be created on the principle - ALWAYS PROGRESS FROM THE GENERAL TO THE SPECIFIC. In other words, a specific file (i.e., a secondary or tertiary) must not be created before the general file for a primary subject unless it is apparent that the new subject will grow rapidly. As the topic develops, specific files are created as needed. This will entail the periodic review of general files to determine the need for opening new subdivisions.

3. Speculative Files

Speculative files (i.e., files which may be needed) should never be created. The need for a file be governed by the existence of papers for which a file is required.

4. Mnemonic Coding

Whenever possible, use meaningful numbers such as, numbers for years, vehicle numbers and employee numbers, etc. rather than abstract numbers. For instance, the number 87 (representing the year 1987) in the following example employs a memory (mnemonic)

aid. Such a devise helps the records keeper or user to remember the file number.

Example:

1400-86 Operating Budget Procedures - 1986
1400-87 Operating Budget Procedures - 1987

5. Flexibility

The subject/functional classification guide is sufficiently flexible to permit the addition of new primary numbers and subjects or the deletion or contraction of primary numbers and subjects. A small department or agency may not allocate the same number of subjects as a larger one. If the quantity of records is comparatively small, the subject categories will be broad and few. AS the quantity of records increases, the need for more subject categories or more sub-divisions also increases. Therefore, the following guidelines should be applied:

(a) a group of subjects may **Not** be required and therefore should not be used;

(b) a series such as primary block 185-229, Public Affairs and Protocol, may be contracted to use only one or two of the primary numbers or subjects;

(c) a sub-subject file that is appropriate for a small department or agency may require a primary number and subject in a large department or agency;

(d) Separate primaries may be required for a specific Act, Association, Committee, etc., with which a department or agency, large or small, is actively concerned. In such instances, the primary should be opened in the

operational block of the department file plan and appropriately cross-referenced and indexed; and,

(e) Separate primaries may be required for unique papers that cannot be subdivided to other subjects regardless of the number involved.

INDICES

Indices are essential as finding aids in any large file plan. In addition to the alphabetical index included, there is appropriate cross-referencing within the file plan as required. Manual or automated index systems may be instituted by departments maintaining extensive records management systems or requiring improved file or document level control.

ORGANIZATION OF COMPLETE FILE NUMBERS

(See also the colour coding section below)

1. Primary Numbers

The primary numbers and subjects listed in the front of the file plan as primary blocks constitute only the first portion of the file number. These file numbers are always followed by a dash (-) when a secondary number is assigned to complete the file number and subject. File titles should be clear and properly descriptive.

Example:

270-279 **COMMUNICATION SYSTEMS** (is the block range)
272 **COMMUNICATION SYSTEMS - TELEX/FACSIMILE**
(272 is the primary number and Communication Systems - Telex/Facsimile is the primary subject)

272-02 General
(-02 is the secondary number and General is the subject)

2. Secondary Numbers

(a) Standard Coding (00,01,02)

In the Corporate File Plan the secondary coding 'zero, zero' (00) is reserved for AGENDA, MINUTES AND REPORTS (e.g. Reports to legislative bodies) relating to the legislative function. The secondary zero, one (01) should always be reserved for POLICY material and the secondary zero, two (02) should always be reserved for GENERAL material. If a file is being created, the subject appears. If the file has not been created, the subject is omitted. Usually, a general file is the first file to be opened.

Example:

243 FORMS MANAGEMENT

243-00 Minutes
243-01 Policy
243-02 General
243-03 Forms Register
243-04 Standard Forms (by function)
243-05 Forms History

(b) Other Secondary Numbers

For specific secondary files of a primary number and a primary subject, add '03,04,05' etc., progressively, as required. The secondary coding should not be extended indefinitely, but re-organized and additional primaries created as necessary. Secondary coding can start at 03 if there are no general or policy files and there is or will be sufficient material to open a specific secondary.

3. Tertiary Numbers

When greater detail is required for any sub-subject, the complete file number may be extended to the tertiary or third position. Each secondary subject may be subdivided as required, preferably to include only four or five additional subjects. If more than four or five additional tertiary subjects are required, then a new primary number and subject should be considered and the series reorganized.

CODES

In a large organization, if required, codes may be established for:

(a) the organizational structure of a department or agency;
(b) other governmental organizations;
(c) associations, committees, conferences; and
(d) counties, municipalities; etc.

CODE SYMBOLS

Alpha-numeric codes are the most obvious and widely used code symbols. With alpha-numeric coding, it is not necessary to file in strict alphabetical order.

Example:

96	**METROPOLITAN TORONTO (AREA) MUNICIPALITIES**
96-E1	Etobicoke, City of
96-E2	East York, Borough of
96-E2-00	-Minutes
96-E2-01	-Policy
96-E2-02	-General
96-E2-03	-Reports

COLOUR CODING/LABELS

Sufficient colour coding should be used to assist file retrieval and to identify misfiles. As colour coding is expensive, care should be taken to avoid unnecessary coding.

It is recommended that 1/2" colour labels be used. the application of numerical labels should start at the top of end tab folders (the left margin of top tab folders) and leading blanks used for placement purposes.

Example:

Coding placement for the file numbers.

File Numbers { 2	20	200	2000
-			2
-	-	2	0
-	2	0	0
2	0	0	0

Leading blanks are not colour coded. Primary numbers (units, tens, hundreds, thousands) are placed on the tab (for proper alignment) as if the leading blanks were used. For illustration see next page.

NOTE:

It is not necessary to use numeric labels for all numbers in primary or secondary coding. Use sufficient labels to identify misfiles. Numerous files with the same number will require complete coding; few files with the same number may require only one number to be coded.

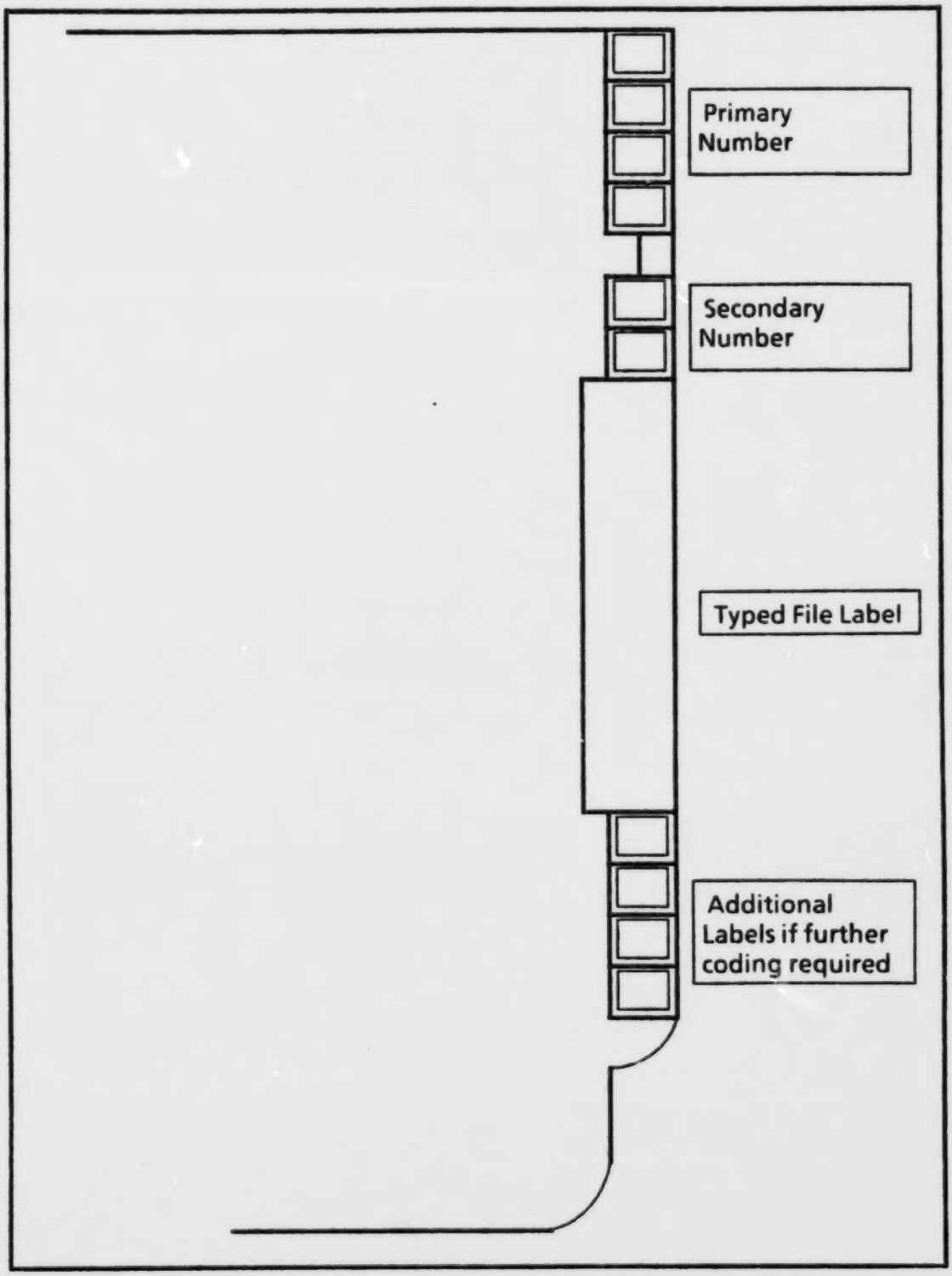
Example:

(for a few files)

272 Communication Systems - Telex/Facsimile

- \- -leading blank, not colour coded (reserved for alignment purposes)
- 2 -colour coded
- 7 -manually written or printed (and properly aligned)
- 2 -manually written or printed (and properly aligned)

Example: Coding placement for the file numbers



(for many files)

272	Communication Systems - Telex/Facsimile
-	-leading blank, not colour coded (reserved for alignment purposes)
2	-colour coded
7	-colour coded
2	-colour coded

The file title label should start at the seventh position down from the top of an end tab folder. (Seventh from the left of a top tab folder.) To avoid extensive use of individual labels, major primary series should be identified by colour file labels or labels with colour bars. The year label (if required) should follow the file title label, below which alphabetic coding occurs.

Note:

In addition to a printed label on the end tab with the full file title, a duplicate file label should be placed on the upper right hand corner, front flap of the file folder to assist file retrieval in desk drawers and in records storage boxes.

SUPPORT SERVICES

To ensure conformity and successful implementation of the file plan, the Metropolitan Clerk's Department, Records and Archives Division will provide the following assistance:

1) Advice and guidance on classification;
2) Advice and guidance on conversion and solving classification problems;

3) Advice on colour coding files to enhance easy retrieval;
4) Assist in the development of indices when necessary;
5) Assist in the selection of appropriate records management software;
6) Advice on developing an automated records management application; and
7) Assist with the development and application of a Records Retention By-law.

METROPOLITAN TORONTO GOVERNMENT
1 - 94

1 - 9 Metropolitan Toronto Council

1 Council

- Oath of Office
- Inauguration
- Elections

2 By-laws

10 - 19 COMMITTEES OF COUNCIL

10 Committees of Council - General

11 Striking Committee

12 Nominating Committee

13 Executive Committee

14 Budget Sub-Committee

15 Management Sub-Committee

20 - 39 STANDING COMMITTEES OF COUNCIL

Sub-Committees of the Standing Committees are filed in the 40 block - Special Committees of Council.

20 Standing Committees of Council - General

21 Community Services and Housing Committee

22 Economic Development and Planning Committee

23 Legislation and Licensing Committee

24 **Parks, Recreation and Property Committee**

25 **Transportation Committee**

26 **Works Committee**

40 - 49 SPECIAL COMMITTEES OF COUNCIL

This series contains information relating to committees made up of citizen appointments by Council. This series may include special sub-committees of Standing Committees. Committee formation is recommended by Council.

For other committees see primaries 10 -19 Committees of Council; 20 - 39 Standing Committees of Council, and 160 Administrative Committees.

40- **Special Committees of Council - General**

- Auto Watchdog Committee
- Accommodation Special Committee
- Chairman's Special Committee on Child Abuse
- Children's Service Special Committee
- Drug Abuse Committee
- Indo-Chinese Refugee Co-ordinating Committee
- Metric Conversion Task Force
- Metro Recycling Committee
- Metropolitan Hall Committee
- Sub-Committee on Pornography
- Street Parking, Physically Disabled
- Transportation Sub-Committee on Public Railway Committee
- Technical Committee
- Water Pollution Committee
- Advisory Committee on Homes for the Aged
- Metropolitan Toronto Singles Housing Committee

50 - 74 METROPOLITAN CORPORATION DEPARTMENTS

The primary numbers 50 to 74 are to be used for routine correspondence, memoranda, reports, etc. which do not warrant filing by subject or function. As a subject, project or activity develops, relevant documentation should be removed from the departmental primary and a new file created reflecting the subject, project, or function.

50 Metropolitan Corporation Departments - General

51 Ambulance Services Department

52 Audit Department

53 Chairman's Office

54 Chief Administrative Officer's Department

55 Clerk's Department

56 Community Services Department

57 Metropolitan Toronto Housing Co. Ltd.

58 Metropolitan Toronto Housing Development Corporation

59 Legal Department

60 Management Services Department

61 Parks and Property Department

62 Personnel Department

63 Planning Department

64 Purchasing and Supply Department of (City and Metro)

65 Roads and Traffic Department

66 Treasury Department

67 Works Department

*

75 - 94 AGENCIES, BOARDS AND COMMISSIONS (METROPOLITAN TORONTO)

Primary numbers will be assigned to Agencies, Boards,and Commissions under this block only if there is routine material that cannot be filed under specific subjects or in functional headings. For Agencies, Boards and Commissions that are not affiliated with Metropolitan Toronto Government see block 95 - 144 block **OTHER GOVERNMENTS AND LEGAL BODIES.**

75 **Agencies, Boards and Commissions (Metropolitan Toronto) - General**

* NOTE: In this and other similar cases, unassiged numbers are for expansion.

Board of Commissioners of Police see **POLICING AND LAW ENFORCEMENT**, Primary No. 376

Board of Management of the Guild Inn see **REAL ESTATE AND PROPERTY**, Primary No. 519

Board of Management of the Metropolitan Toronto Zoo see **PARKS, GOLF COURSES AND ZOOLOGICAL GARDENS**, Primary No. 491

Canadian National Exhibition Association see **TRADE SHOWS/COMMERCIAL DISPLAYS**, Primary No. 456

Catholic Children's Aid Society see **SOCIAL SERVICES**, Primary No. 333

Children's Aid Society of Metropolitan Toronto see **SOCIAL SERVICES**, Primary No. 334

Exhibition Place Board of Governors see **TRADE SHOWS/COMMERCIAL DISPLAYS**, Primary No. 455

Jewish Family and Child Service of Metropolitan Toronto see **SOCIAL SERVICES**, Primary No. 335

Metropolitan Licensing Commission see **LICENSING AND PERMITS**, Primary No. 361

Metropolitan Toronto Separate School Board see **EDUCATION**, Primary No. 313

Metropolitan Toronto Library Board see **INFORMATION MANAGEMENT**, Primary No. 231

Metropolitan Toronto Pension Plan - Board of Trustees see **PERSONNEL**, Primary No. 1382

Metropolitan Toronto Police Benefit Fund - Board of Trustees see **PERSONNEL**, Primary No. 1385

Metropolitan Toronto School Board see **EDUCATION**, Primary No. 312

O'Keefe Centre Board of Management see **CULTURAL AFFAIRS**, Primary No. 421

Royal Agricultural Winter Fair see **TRADE SHOWS/COMMERCIAL DISPLAYS**, Primary No. 458

Toronto Transit Commission see **TRANSPORTATION SYSTEMS AND FACILITIES**, Primary No. 386

95 - 149 OTHER GOVERNMENTS AND LEGAL BODIES

Includes municipal, provincial and federal governments. For Metropolitan Toronto government see primaries 1 - 94 **METROPOLITAN TORONTO GOVERNMENT.**

This primary block also includes associations, clubs, societies, corporations, companies, firms, provincial and federal crown corporations.

For agencies, boards and commissions affiliated with Metropolitan Toronto Government see Specific Subjects or primaries 75 - 94 Agencies, Boards and Commissions (Metropolitan Toronto).

For Boards of Education, Colleges, Universities and Schools see **EDUCATION.**

95 - 110 MUNICIPAL GOVERNMENTS

95 Municipal Governments - General

96 Metropolitan Toronto (Area) Municipalities

(Borough of East York, City of Etobicoke, City of North York, City of Scarborough, City of Toronto, City of York)

105 Other Municipalities - Ontario

Includes all counties, villages, towns, townships, municipalities and regional governments in Ontario except for Metropolitan Toronto (Area) Municipalities.

For Acts and Legislation see By-laws and Legislation - Municipal.

106 Other Municipalities - Canada

Includes all counties, villages, towns, townships, municipalities and regional governments in other provinces or territories.

For Acts and Legislation see By-laws and Legislation - Municipal.

110 Other Municipalities - Foreign

For Acts and Legislation see By- laws and Legislation - Municipal.

115 - 124 PROVINCIAL/TERRITORIAL GOVERNMENTS

For provincial Crown Corporation see Corporations, Companies, Firms, Partnerships (including Federal and Provincial Crown Corporations).

For Acts and Legislation see Acts and Legislation - Provincial.

115 - 119 ONTARIO GOVERNMENT

For Acts and Legislation see Acts and Legislation - Ontario.

115 Ontario Government - General

116 Municipal Affairs and Housing, Ministry

117 Ontario Municipal Board (OMB)

For OMB Debenture Approvals see block 1730 - 1739

120 Provincial Governments/Territorial Governments - General

125 - 129 FEDERAL GOVERNMENT

Includes Departments, Agencies, Boards, Commissions, Tribunals.

For Crown Corporations see Corporations, Companies, Firms, Partnerships (including Federal and Provincial Crown Corporations).

For Acts and Legislation see Acts and Legislation - Federal.

125 Federal Government - General

130 - 134 FOREIGN GOVERNMENTS

For Acts and Legislation see Acts and Legislation - Foreign.

130 Foreign Governments - General

135 - 139 ASSOCIATIONS, CLUBS, SOCIETIES

135 Associations, Clubs, Societies - General

Includes proceedings, minutes, annual reports, financial statements, membership and fees, etc.

relating to associations, clubs, federations, foundations, leagues, orders, societies and similar organizations.

Explanation:

This block is to be used for organizations in which departments or employees have a membership, interest or an official capacity.

136 **Municipal Associations**

Includes ad hoc and formal federations of municipalities. eg. Association of Municipalities of Ontario (AMO).

140 - 149 **CORPORATIONS, COMPANIES, FIRMS, PARTNERSHIPS (INCLUDING FEDERAL AND PROVINCIAL CROWN CORPORATIONS)**

Includes routine correspondence, brochures, inquiries, offers of services, etc.

140 **Corporations, Companies, Firms, Partnerships - General**

141 **Corporations, Companies, Firms - Federal**
- Harbourfront Corporation

142 **Corporations, Companies, Firms - Provincial**
- Ontario Housing Corporation
- Metro Toronto Housing Authority
- Ontario Place Corporation
- Stadium Corporation of Ontario Ltd.

143 **Corporations, Companies, Firms - Joint-Governmental**

144 **Corporations, Companies, Firms - Non-Governmental**
- Board of Trade of Metropolitan Toronto

150 - 159 **ACTS AND LEGISLATION**

150 **Acts and Legislation - General**

151 **By-laws and Legislation - Municipal**

For Metropolitan Toronto By-laws and bills see primary 2 By-laws.

152 Acts and Legislation - Ontario

153 Acts and Legislation - Provincial

Includes Provincial and Territorial Bills, Acts and Legislation.

154 Acts and Legislation - Federal

155 Acts and Legislation - Foreign

160 - 184 GENERAL ADMINISTRATIVE FILES

These files will be found in offices with administrative and/or management responsibilities.

160 Administrative Committees

This series contains information relating to committees comprised of the Metropolitan Corporation employees (often departmental) and their dealings with Metropolitan Corporation business.

For other committees see primaries 10 - 19 Committees of Council; 20 - 39 Standing Committees of Council and 40 - 49 Special Committees of Council.

165 Office General Management Files

The files in this sub-function relate specifically to the operations of the office concerned, and the control and administration of those operations.

Example:

Office Administrative Files
Includes files peculiar to the office concerned and not listed elsewhere in the system.

Office Suggestion and Incentive Files.

166 Office Reference Files

The files in this sub-function include general reference material of a non-record nature. When possible file reference material by function, project activity, etc., in the appropriate block.

Example:

Reading Files
A file of daily actions and communications routed to interested staff members for information.

Letterbooks/Correspondence Binders
Duplicate or extra copies of outgoing correspondence arranged chronologically for reference purposes.

167 Office Subscriptions and Publication Orders

Subscriptions to newspapers, journals, magazines and book orders for use within the office.

For Subscriptions and book orders for departmental libraries or for subscriptions and book ordering services conducted by libraries see **INFORMATION MANAGEMENT.**

168 Reviews, Surveys and Studies

Reviews of Departments, Agencies, Boards of Commissions (Metropolitan Toronto) dealing with general management and administrative functions. Includes Management Reviews of departments as well as reviews by external bodies i.e. consultant reports, etc.

169 Fundraising and Donations

General information regarding charitable donations and fundraising campaigns. eg. blood donor clinics, Herbie Fund, etc.

170 Office Services

Includes correspondence relating to office services and procedures including duplications and reproduction services, secretarial and typing services, translations, word processing, etc.

171 Office Furniture and Equipment

172 Office Supplies

173 Mail, Postal and Courier Services

Includes correspondence relating to Canada Post, postal and mail functions, postal code directories, post office regulations, inquiries and reports on lost or damaged mail, etc.

174 Job and Work Order Files

175 Office Alteration and Improvement Files

Includes files on office remodelling and office expansion.

176 Security

Includes correspondence relating to the physical security of buildings, installation or facilities;

protective alarms and intrusion detection systems; use of locks, keys and combinations; requirements for sensitive areas requiring special protective measures; employee identification, etc.

See primary 185 Visits for security arrangements for visitors.

177 **Transportation and Parking**

Includes directives and regulations; policy on the use of local transportation such as taxis, privately owned motor cars, limousine services, employee parking, etc.

178 **PERSONAL PAPERS**

Example:

78-02 General
78-03 Photographs and Cartoons
78-04 Appointments

179 **Office Automation**

185 - 229 PUBLIC AFFAIRS AND PROTOCOL

185 Visits

Includes arrangements, preparation, reports, visits and tours from other countries and within Canada by visitors, eg. royal visits, visits from heads of state and other dignitaries; etc.

186 Ceremonies, Receptions, Speaking Engagements

Includes hosting, attendance and performance of official business at special ceremonies, inaugurations, laying of corner stones, celebrations, anniversaries, banquets, receptions, speaking engagements, etc.

For Public Affairs inquiries see Complaints and Inquiries.

Copies of speeches should be filed under Lectures and Speeches.

Complaints and Inquiries should be filed with project files when appropriate.

187 Presentations, Gifts and Awards

Presentations and gifts received by Departments, and their employees for official business or in performance of official functions.

Also includes gifts and awards given out by Metropolitan Toronto government to employees or citizens, eg. Gardiner Awards, etc.

188 Proclamations and Official Greetings

189 Lectures and Speeches

Includes speeches and addresses, speech drafts.

190 Courtesy Letters

Includes letters of condolences, letters of appreciation, letters of reference, etc.

191 Complaints and Inquiries

Includes general routine inquiries and complaints from the public, outside organizations and other departments. Complaints and inquiries of a specific nature should be filed under the appropriate subject, event, organization, etc.

200 - 229 PUBLIC AFFAIRS

Includes the general administration of public relations including documents such as news releases and clippings, motion pictures, slides, photographs, radio and television broadcasts, media relations, etc.

200 Public Affairs - General

201 Public Affairs - Advertising

Includes correspondence relating to advertising in newspapers, periodicals, radio and television, etc.

202 Public Affairs - Articles, Bulletins, Guides, Manuscripts

Includes the preparation and distribution of articles, bulletins, guides, manuscripts, newsletters, etc.

203 Public Affairs - Reports and Publications - General

Includes correspondence relating to the management of publications, including the printing and binding, editing, compilation, sale and distribution, etc.

204 Public Affairs - Reports and Publications - Individual

Includes the preparation, printing, compilation, distribution, etc. of individual books, pamphlets, publications, etc.

230 - 284 INFORMATION MANAGEMENT

Relates to records dealing with procedures, legal controls and management of information resources such as publications and files, office automation technologies such as telecommunications and computers and access to information.

230 - 239 LIBRARIES AND LIBRARY SERVICES

Includes correspondence relating to the administration of library services including cataloguing and accessioning procedures, periodicals, acquisition of recordings, slides and filmstrips, etc.

230 Library and Information Management - General

This primary should be used to file all general information management material before breaking it down into specific subjects.

231 Metropolitan Toronto Library Board

Includes minutes, correspondence, reports and other records relating to the planning, management and operations of the activities of the library system.

232 Libraries

General information on Federal, Provincial or Municipal Libraries with respect to library operations and services. Includes general information on departmental libraries in the Metropolitan Toronto Corporation.

233 Technical Services

Systems in place to assist in library administration. This includes cataloguing, classification and subscriptions.

234 Information Services

Reference services including the use of on-line databases.

240 - 249 **RECORDS AND ARCHIVES MANAGEMENT**

240 **Records and Archives Management - Internal**

Includes Corporate Policy, Procedures and Programmes for the management of records within a department.

241 **Records and Archives Management - External**

Includes external (non-Corporate) Policies, Procedures and Programmes for the management of records.

242 **Records and Archives Management - General Reference**

243 **Forms Management**

Includes analysis, design, control, identification, authorization, preparation and physical characteristics of forms.

250 - 269 **INFORMATION LAW**

250 **Records (Business)**

251 **Records Retention Schedules - Departmental**

Statutory requirements, policy, procedures and guidelines for records retention scheduling.

252 **Records Retention By-laws/Schedules - Other Organizations**

253 **Admissibility/Evidence**

254 **Copyright, Inventions, Patents and Trademarks**

Includes correspondence regarding the development, use, acquisition, etc. of patent rights for inventions, patent licenses, and infringements, permission to use copyright material and other proprietory items and information.

260 - 269 **ACCESS PRIVACY CONFIDENTIALITY**

260 **Municipal**

261 **Provincial**

262 **Federal**

263 **International**

270 - 279 COMMUNICATION SYSTEMS

Methods used for collecting, reproducing, distributing and storing data with the ability to retrieve information when required and communicate with other users within the network.

270 Communication Systems - General

271 Telephone System - CENTREX

Includes correspondence relating to the administrative aspects of procurement, installation, maintenance, operation and use of telephone facilities and systems.

272 Telex/Facsimilie

Includes correspondence relating to the administrative aspects of procurement, installation, maintenance, operation and use of teletype, facsimile, etc., facilities and systems.

280 - 284 INFORMATION SYSTEMS

280 HUMAN RESOURCE INFORMATION SYSTEM (HRIS)

Note: In this and similar cases, unassigned numbers (285-299) are for insertions of Primary numbers and expansion.

300 - 309 EMERGENCY PLANNING AND SERVICES

Includes records relating to the development and administration of emergency prevention and protection and the delivery of emergency services. eg. disaster contingency planning, the 911 Emergency Response Number, paramedics, ambulance services, etc.

For police services see **POLICING AND LAW ENFORCEMENT.**

300 Emergency Planning and Services - General

301 Emergency Planning

302 Emergency Response Number (911)

303 Paramedics

304 Ambulance Services

310 - 319 **EDUCATION**

Incorporate records relating to educational boards and educational institutions.

Does not include professional training.

Educational associations see **OTHER GOVERNMENTS AND LEGAL BODIES.**

Educational grants and subsidies see **SUBSIDIES AND GRANTS.**

310 **Education - General**

311 - 314 **BOARDS OF EDUCATION**

311 **Boards of Education - General**

312 **Metropolitan Toronto Public School Board**

313 **Metropolitan Toronto Separate School Board**

315 - 319 **COLLEGES, UNIVERSITIES AND SCHOOLS**

315 **Colleges, Universities and Schools - General**

320 - 329 **HEALTH AND HEALTH CARE SERVICES**

Incorporates records relating to public health care services and issues. Includes records relating to hospitals and public health issues.

For records relating to occupational health and safety issues see **PERSONNEL.**

Records relating to paramedics, ambulance services see **EMERGENCY PLANNING AND SERVICES.**

For Health Associations see **OTHER GOVERNMENTS AND LEGAL BODIES.**

For health grants and subsidies see **SUBSIDIES AND GRANTS.**

For health care for the elderly see **SOCIAL SERVICES.**

320 Health and Health Care Services - General

321 - 324 HOSPITALS

321 Hospitals - General

325 - 329 PUBLIC HEALTH ISSUES

325 Public Health Issues - General

330 - 359 **SOCIAL SERVICES**

Incorporates records relating to social services for senior citizens, children, youth, adults, income maintenance and subsidized housing.

Grants for social services see **SUBSIDIES AND GRANTS.**

330 **Social Services - General**

331 - 339 **CHILDREN'S AND YOUTH SERVICES**

331 **Children's Services - General**

332 **Child Care**

Incorporates records relating to day care services.

Child care grants see **SUBSIDIES AND GRANTS.**

333 **Catholic Children's Aid Society**

334 **Children's Aid Society of Metropolitan Toronto**

335 **Jewish Family and Child Service of Metropolitan Toronto**

340 - 344 **ADULT AND ELDERLY SERVICES**

340 **Adult and Elderly Services - General**

341 **Health Care**

342 **Welfare Services**

345 - 359 **HOUSING**

345 **Housing - General**

346 **Metro Toronto Housing Company.**

Incorporates records relating to the provision of Housing to the elderly for low and moderate income seniors. For routine material see primary 57.

347 **Metro Toronto Housing Development Corporation**

Includes records relating to the planning, financing and development of non-profit housing. For routine material see primary 58.

348 Homes for the Aged

349 Singles Housing

350 Family Housing

351 Group Homes

352 Hostels

355 Motels

360 - 374 **LICENSING AND PERMITS**

Incorporate records relating to Metro's issuing of licenses for the operation of a business within Metro. Also includes Metro's granting of permits to use Metro facilities.

For parking permits see **TRANSPORTATION SYSTEMS AND FACILITIES.**

360 **Licensing and Permits - General**

361 **Licensing Commission**

362 **Automotive Repair Shops**

363 **Adult Entertainment Parlours**

364 **Street Vendors**

365 **Motels**

366 **Retail Stores**

375 - 384 **POLICING AND LAW ENFORCEMENT**

Incorporates records relating to courts, jails and police services as they pertain to the administration of justice.

For security services for cultural events see **CULTURAL AFFAIRS.**

For security services for sporting events see **GAMES AND SPORTS.**

For security services for special visitors see **PUBLIC AFFAIRS AND PROTOCOL.**

Police stations see **REAL ESTATE AND PROPERTY.**

Police Benefit Fund see **PERSONNEL.**

375 **Policing and Law Enforcement - General**

376 **Board of Commissioners of Police**

377 **Complaints Board**

378 **Public Complaints Commission**

379 **Metropolitan Toronto Police Force**

385 - 409 TRANSPORTATION SYSTEMS AND FACILITIES

Incorporates records relating to transportation systems and facilities in the Municipality of Metropolitan Toronto.

For transportation grants and subsidies see **SUBSIDIES AND GRANTS.**

385 Transportation Systems and Facilities - General

Includes records relating to the subway, buses, streetcars, LRT, fares, WheelTrans, complaints, public transit studies, eg. Network 2011.

386 Toronto Transit Commission

Includes records relating to the Commission, eg. minutes of meetings, etc.

387 Fare Systems

390 - 399 LAND TRANSPORTATION

Includes records relating to the operation of taxis, parking, Go Transit, Gray Coach, etc.

390 Land Transportation - General

391 Parking

Includes records on the Toronto Parking Authority, municipal and private parking lots, street parking, parking tags and towing.

For the licensing of tow trucks see **LICENSING AND PERMITS.**

392 Go Transit

Includes records relating to Go Transit services, eg. train and bus services.

393 Railways

For Records relating to the transportation of dangerous goods see **CONSERVATION AND ENVIRONMENTAL CONTROL.**

394 Gray Coach

395 **Roads and Expressways**

Includes records relating to road construction and maintenance, traffic signals, crosswalks, etc.

396 **Traffic Studies**

397 **Wheel-Trans**

398 **Tax and Limousine Services**

For licensing see Licensing and Permits, block 360 - 374.

400 - 404 **AIR TRANSPORTATION**

Includes records relating to the administration and operations of airline services and of airport property and facilities.

400 **Air Transportation - General**

401 **Pearson International Airport**

402 **Toronto Island Airport**

405 - 409 **WATER TRANSPORTATION**

Includes records relating to the operation of lake vessels, eg. ferry services.

405 **Water Transportation - General**

406 **Ferry Services**

410 - 419 **TOURISM INFORMATION**

Incorporates records relating to tourism, for Metropolitan Toronto Convention and Visitor's Association see under Corporations, Companies, Firms and Partnerships, block 140-149.

410 **Tourism Information - General**

420 - 454 **CULTURAL AFFAIRS**

Incorporates records relating to the performing arts, visual arts, festivals and multicultural events.

Cultural and Multicultural grants see **SUBSIDIES AND GRANTS.**

For the construction, maintenance, leasing, selling or purchasing of a building that is used for cultural events see **REAL ESTATE AND PROPERTY.**

420 **Cultural Affairs - General**

421 **O'Keefe Centre Board of Management**

Includes records relating to the administration and management of entertainment events held at the O'Keefe Centre.

425 - 434 **PERFORMING ARTS**

425 **Performing Arts - General**

426 **Dance**

427 **Theatre**

428 **Music**

435 - 444 **VISUAL ARTS**

435 **Visual Arts - General**

436 **Films**

Includes on-location filming.

445 - 454 **FESTIVALS AND PARADES/COMMUNITY AFFAIRS**

445 **Festivals and Parades - General**

446 **Caribana Festival**

455 - 469 **TRADE SHOWS/COMMERCIAL DISPLAYS**

Incorporates records that relate to trade, science and technological shows and displays.

Art and cultural exhibitions see **CULTURAL AFFAIRS.**

For sports exhibitions see **RECREATION, GAMES AND SPORTS.**

455 **Exhibition Place Board of Governors**

456 **Canadian National Exhibition Association**

Includes records relating to the operation and management activities of the Association, including material of the (CNE) Stadium Corporation.

457 **Canadian National Exhibition Fair**

Includes records relating specifically to the planning, operation and management of the Exhibition Fair.

458 **Royal Agricultural Winter Fair**

459 **Trade Shows**

460 **Committees - Trade Shows**

470 - 479 **SPORTS AND GAMES**

Incorporates records relating to sports and games. Includes sporting events held at the CNE Stadium and Skydome.

470 **Sports and Games - General**

471 **Baseball**

472 **Football**

473 **Games**

474 **Motor Sports**

480 - 499 **PARKS, GOLF COURSES AND ZOOLOGICAL GARDENS**

Incorporates records relating to the recreational use of parks, golf courses and zoos.

480 - 484 **RECREATION PARKS**

480 **Recreation Parks - General**

481 **Tommy Thompson Park**

485 - 489 **GOLF COURSES**

485 **Golf Courses - General**

490 - 499 ZOOLOGICAL GARDENS

Includes correspondence, memorandums, reports, brochures, newspaper clippings, agreements, information kits, and records relating to the Board of Management of the Metropolitan Toronto Zoo.

490 Metropolitan Toronto Zoo - General

491 Board of Management of the Metropolitan Toronto Zoo

495 Riverdale Zoo

500 - 509 ECONOMIC DEVELOPMENT AND PLANNING

Incorporates records relating to the planning of various economic developments and municipal planning.

500 Economic Development and Planning - General

501 Official Plans

502 Commercial Buildings

503 Zonings

504 Strategic Planning

510 - 534 REAL ESTATE AND PROPERTY

Incorporates records relating to the purchasing, selling and leasing of real estate and property, the management of facilities and the construction of buildings.

510 Leasing by Metro

511 Leasing of Metro Property

512 Acquisition of Property

513 Disposition of Property

514 Construction of Buildings

515 Maintenance of Buildings and Property

516 Management of Metro Property

517 **CHMC Property**

518 **Deeds of Flood Area Properties**

519 **Board of Management of The Guild Inn**

520 **The Guild Inn**

*525 - 534 **TORONTO ISLANDS**

Incorporates all records relating to Toronto Island properties.

525 **Toronto Islands - General**

526 **Land Acquisition**

527 **Land Disposition**

528 **Leases - Toronto Islands**

535 - 569 **WASTE MANAGEMENT/WATER FACILITIES**

Incorporates records relating to refuse disposal and and facilities, sewage control systems and facilities and water supply systems and facilities and conservation and environmental control, etc.

535 - 539 **REFUSE DISPOSAL SYSTEMS AND FACILITIES**

Incorporates records relating to refuse disposal and facilities.

535 **Refuse and Waste Management - General**

536 **Landfill Sites**

537 **Incinerators**

538 **Recycling**

540 - 544 **SEWAGE CONTROL SYSTEMS AND FACILITIES**

Incorporates records relating to sewage control and facilities.

*Note: Property records relating to Toronto Island have been given a separate block because of the contentiousness of the issue.

540 **Sewage Treatment Plants**

545 - 549 **WATER SUPPLY SYSTEMS AND FACILITIES**

Incorporates records relating to water supply systems and facilities.

545 **Water Pumping Stations**

546 **Water Treatment Plants**

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560 - 569 **CONSERVATION AND ENVIRONMENTAL CONTROL**

Incorporates records relating to the management of the environment, land conservation, flood control management, transportation of dangerous substances, water pollution, air pollution, etc.

560 **Conservation and Environmental Control - General**

561 **Metropolitan Toronto and Region Conservation Authority (MTRCA)**

* Note: In this and other similar cases, unassigned numbers are for expansion

1200 - PERSONNEL - 1299

Includes records relating to the personnel policies and administration of employees.

1200 - 1209 EMPLOYEE HISTORY RECORDS

1200 Personnel Administration - General

1201 Employee History

Corporate file contains:
employee profile;
promotions;
increments;
Workers Compensation Form 7;
Grievances from Step 3;
details of leave of absence over 10 days; and,
six month tuition expense report.

Personnel records for terminated or separated employees are maintained in the Personnel Department for two years and then microfilmed.

Departmental files contain:
Original application, resume and/or transfer form;
Updated application or resume for promotion;
Performance reviews (except for management positions);
E.P. with transaction codes (from Personnel) (increments/alternate rates);
Copies of benefit forms;

Copies of certificates showing courses successfully completed;
Income tax TD1 forms;
Address in case of emergency form;
Approval items on tuition refunds;
Vacation carryover approval;
Leave with or without pay approval forms.

It is recommended that the following be filed in a second volume in operational departments

Attendance records;
Doctors certificates without diagnosis;
(Doctors certificates with diagnosis are filed in employee medical file in Human Resources Development.)

WCB form 7

Report from health nurse
Supervision incident report
Employees accident report
Witnesses report
Physicians report regarding length of absence and physical limitations
Return to work from 9
WCB letters

1203 Personnel Statistics

Statistics on absence, accidents, etc.

1210 - 1224 STAFFING

Records relating to the hiring of employees, job calls, job descriptions, interviews, resumes, etc.

1210 Establishment

Records relating to the establishment of strength in Metro departments. May include budgetary information pertaining to Establishment.

1211 Internal Staffing

1212 External Staffing

1213 Contract/Temporary Staffing

1214 Special Employment Programmes

1215 Applications and Resumes -Unsolicited

1216 Orientation

1225 - 1229 FINANCIAL COMPENSATION

Relates to records on financial compensation for work performed. Records relating to compensation for accident or injury will be found in employee files with WCB records. For Accounting information see **PAYROLL**.

1225 Employee Benefits and Deductions

Example:

Policy and procedural documentation relating to employee benefits.

-03 Unemployment Insurance Commission (UIC)
Information relating to UIC payments and procedures.

-04 Long Term Disability Insurance (LTD)
Policy regarding what is covered, procedures in applying for LTD, general information regarding the plan.

-05 Group Life Insurance
Policy and procedural information regarding Group Life Insurance.

-06 OHIP
Policy and procedural information.

-07 Comprehensive Medical Plan (CMP)
Policy and procedural information.

-08 Dental Plan
Policy and procedural information.

-09 Hospitalization - Semi-Private
Policy and procedural information.

-10 CUMBA
Policy and procedural information.

1226 Salary Reviews

Salary reviews by outside consultants, eg. Peat Marwick Salary Review 1986

1230 - 1259 **EMPLOYMENT CONDITIONS**

Records relating to Corporation policy regarding benefits, hours of work and leave. For benefit information regarding individual employees see Employee History Files 1201. For attendance records see Payroll Employee Information

1230 **Employment Conditions - General**

1231 **Evaluations**

1232 **Vacation Leave**

1233 **Maternity Leave**

1240 - 1244 **TRAINING AND DEVELOPMENT**

Internal and external courses, conferences, seminars, workshops available to employees to enable them to improve job related skills and knowledge.

1240 **Courses, Conferences, Seminars, Workshops**

1245 - 1259 **EMPLOYEE RELATIONS**

Records relating to the relationship between management and employees, employee unions, groups and associations, including bargaining agreements relating to Metro Departments, Boards, Agencies and Commissions.

1245 **Employee Relations - General**

1246 **Unions and Staff Negotiations**

1250 **Grievances**

Individual and Group up to and including hearings before Boards of Adjudications and the Ontario Labour Relations Board.

1251 **Strikes**

1252 **Arbitrations**

1260 - 1269 HUMAN RIGHTS AND FREEDOMS

Incorporates all records relating to discrimination and harassment in the work place based on race, religion, sex, etc. Includes both policy and complaints.

1260 Human Rights and Freedoms - General

1261 Pay Equity

Incorporate policies and programmes relating to equal pay for equal work.

1262 Equal Employment Opportunity (EEO)

Incorporates policy and programmes relating to hiring and treatment of social minorities, the disabled, etc.

1263 Discrimination

Incorporates records referring to exercising a choice which has negative consequences and which is based on personal bias, differential treatment of groups or where an employment system or practice operates in such a way as to have a differential adverse impact on protected groups.

1264 Harassment

Incorporates records referring to comments or conduct by a supervisor or co-worker towards another which is intimidating, annoying, hurtful or malicious. This may be in the form of sexual, racial or ethnic harassment, it may also be due to AIDS.

1275 - 1299 OCCUPATIONAL HEALTH AND SAFETY

Departmental records relating to Occupational Health and Safety in the Metropolitan Corporation. Operational records should be classified separately and assigned numbers above 2000.

1275 - 1284 OCCUPATIONAL HEALTH ISSUES AND PROGRAMMES.

1275 Occupational Health and Safety - General

1276 Employee Counselling

Policy, procedures and general information relating to Employee Counselling Programmes. Employee files are found in Occupational Personnel Health Department.

1277 Rehabilitation Programmes

Records relating to programmes which offer assistance to employees who are no longer physically capable of performing in their positions due to either permanent or temporary disablement.

For job related training see **TRAINING AND DEVELOPMENT.**

1278 Safety Awards

1279 Health and Safety Programmes

1280 AIDS in the Workplace

1281 Smoking in the Workplace

1285 - 1289 SAFETY

1285 Safety - General

1286 Protective Clothing

1287 Equipment Tests and Information

1290 - 1294 HAZARDOUS MATERIALS/PHYSICAL PLANT

Hazardous materials and/or hazardous physical plant including biological, chemical or other hazardous, materials. This series includes inventories, ingredients, correspondence attempting to identify ingredients, material safety data sheets, handling storage requirements, etc.

1290 Hazardous Materials/Physical Plant - General

1295 - 1299 HAZARDOUS MATERIALS EXPOSURES

Records relating to the exposure of staff or members of the public to hazardous materials or physical agents.

1295 Hazardous Materials Exposures - General

1300 - PAYROLL - 1399

This block incorporates the records relating to the payroll function across the Corporation.

1300 - 1309 PAYROLL EMPLOYEE INFORMATION

Includes records relating to payroll functions, central payroll directives; files nd reports relating to each employee.

1300 Payroll Directives - General

1301 Employee Profile

A computer report containing information such as rate of pay, deductions, standard hours of work, etc.for each employee and used by the Payroll System during the preparation of payroll and labour costs. Maintained in departments only.

1302 Increment Report

Payroll and Personnel Record Only.
List of employees by pay period who have an increment due.

1303 Employee Time Reports

Includes records relating to employee time outputs and central system reports, time captured daily summary and time entered daily.

Departments included depends on whether attendance captured on positive, exception of various basis.

1304 Attendance Register

Official copy in departments. Used to report employee attendance to Payroll Department.

1310 - 1324 PAYROLL CONTROL INFORMATION

Back-up and audit files and reports which support payroll and payroll account information.

1310 Payroll Control Information - General

1311 Payroll Summaries

Reports produced by central system each pay period by status (permanent, temporary, casual, etc.). Department, Division and Unit available from April, 1982.

1312 Year To Date Reports

Computer reports MPM5 1101 usually produced on microfiche.

Produced in hard copy format for departments who do not have a microfiche reader.

Payroll uses this information on-line.

1313 Service Record Update Reports

Computer printout of transactions to employee's service records.

1314 Revenue Canada - Taxation

Documentation and information regarding Income Tax, Canada Pension Plan and Unemployment Insurance contributions.

1315 T4 Register

Computer printout. To provide backup information on each employees T4. Produced for control purposes.

1316 T4 and T4A Supplementary

Employer's copy of T4's and T4A's including T4 segments. To report income from employment to Revenue Canada. Revenue Canada copy on magnetic tape.

1317 Income Tax Summaries

Computer produced summaries by Revenue Canada accounts together with correspondence.

1318 Taxable Benefits

Documentation of employees who have personal use of Corporation vehicles.

1319 Payroll Register

Computer produced report of employees' gross pay and deductions. Original kept for Revenue Canada audit. Considered master payroll record and is used to respond to inquiries from government and former employees (inquiry from employees generally arrives within the year and is answered by revolving 26 pay period record on line). The year to dates and pay period for every employee is maintained on microfiche.

1325 - 1334 PAY PERIOD PROCESSING FILES

Computer printout and documentation for payroll audit trail on a pay period basis.

1325 Pay Period Processing Files - General

1326 Previous Pay Adjustments (PPA)

Department and Central Payroll created document to make adjustments to a previous pay.

1327 PPA Control Report

Computer produced reports of all PPA's processed daily.

1328 - 1334 PAY PERIOD CHECKS

1328 Payroll Analysis

Computer produced report of edit checks processed daily.

1329 Edit Check Sheets

Input document produced to correct errors in payroll input.

1330 Terminations

Department produced reports of the separation or termination of employment of an employee.

1331 Deduction Adjustments

A department and Central Payroll created document to adjust current or previous deduction to employee's pay.

1332 Retroactive Pay Reports

Computer reports to establish calculation and audit trail of an employee's retroactive pay.

1333 Status Review Listing

Computer printout providing a listing of employees who require a transaction and approval to update their master file - produced monthly. Includes temporary expiry dates, increment due dates (a warning list). Incorporates old increment sheets.

1335 - 1349 PAYROLL PROCESSING FILES AND REPORTS

Files and reports which authorize, track and support the issuance of payroll cheques to employees and supporting funds.

1335 Payroll Processing Files and Reports - General

1336 Cheque Register/Deposit Register

Computer produced listing of cheques issued and deposits made.

1337 Payroll Cheque/Direct Deposit Summary Sheets

Computer report showing details of payroll cheques printed and deposits made, used as supporting documentation to Bank for Bank Reconciliation. Reference for enquiries relating to lost or missing cheque or deposits.

1338 Payroll Transfers

Pre-printed authorization forms authorizing the bank to transfer certain funds from general to payroll accounts to meet the issuance of cheques and deposits.

1339 Payroll Cheque Reconciliations

Bank produced reports providing information of cheques cashed, outstanding or with stop payments against. Aids in account reconciliation.

1340 Payroll Cancelled Cheques

Cancelled payroll cheques returned by paying bank bearing bank cancellation stamp and payees endorsement. Used in supporting bank reconciliation.

1341 APEX (Automated Payment Exchange) Reports

Reports produced by the Bank in processing payroll direct deposits, including magnetic tape reports and report of recalls. Acts as a confirmation of Metro's tape.

1342 Stop Payment Notifications

Receipted copies of Bank's acceptance of a stop payment.

1343 Miscellaneous Deductions

Billings, accounting papers, reports of arrears, advances and recoveries for Union Dues, Credit Unions, United Way, Shared Life, etc.

1344 Payroll Statistics

Metro Corporation employment and payroll statistics.

1350 - 1359 PAYROLL RECEIVABLES

Documentation regarding accounts receivable in connection with payroll production.

1350 Payroll Receivables - General

1351 Employees on Union Business

Invoice and payment documentation for employees on leave of absence for union business.

1352 Sick No Credit

Invoice and payment documentation for employees who are absent due to illness with no sick credits and benefits paid by the union.

1353 Long Term Disability Holding Unit (LTD)

Invoice and payment documentation for employees who are on Long Term Disability Benefits and who are paying their own employee Benefit premiums.

1354 Vacation Advances

Documentation and reconciliation of pay made to employees who are on vacation.

1355 Workers' Compensation Board (WCB)

1356 Employee Benefit Advances

Documentation and reconciliation of advances made by employees for the payment of employee benefits while on leave of absence without pay.

1360 - 1379 EMPLOYEE BENEFITS

Accounting and payroll documentation relating to employee benefits and the corporation and employees payment of employee benefits.

(Official copy of payment information in Payroll - Accounting has voucher to produce cheque only.)

For policy and procedural information see **PERSONNEL**.

1360 Employee Benefits - General

1361 Unemployment Insurance Commission (UIC)

Includes records of employment issued upon termination and other occasions in connection with UIC.

1362 Long Term Disability Insurance (LTD)

Accounting information regarding long term disability. For accounting information regarding employees who are paying their own LTD premiums, see primary **1353 Long Term Disability Holding Unit-(LTD)**

1363 Group Life Insurance

1364 OHIP

1365 Comprehensive Medical Plan (CMP)

1366 Dental Plan

1367 Hospitalization - Semi-Private

1368 CUMBA

Documentation relating to medical claims.

1369 Canada Savings Bonds (CSB's)

1380 - 1399 METRO PENSION PLANS

Documentation regarding the payment of Metro Corporation pension contributions.

1380 Metro Pension Plans - General

1381 Metropolitan Toronto Pension Fund

1382 Board of Trustees - Metropolitan Toronto Pension Plan

1383 OMERS

1384 Police Benefit Fund

1385 Board of Trustees - Metropolitan Toronto Police Benefit Fund

1400 - BUDGET AND ESTIMATES - 1499

Documentation relating to the Corporate operating and capital Budgets.

1400 - 1419 OPERATING BUDGET

Department/agency and Treasury records and reports relating to estimates of requirements for expenditure of current funds and anticipated revenues.

1400 Operating Budget - General

Includes material of a general nature, as well as instructions, policies and procedures issued by the Budget Division to Metro Departments/Agencies/Boards/Commissions to instruct them on the preparation of their operating budget, departmental submission.

1401 Operating Budget - Departmental Preparation and Submissions (Blue Book)

Bound volume of forms which detail and justify the Departments/Agencies/Boards/Commissions' estimates of expenditures for the coming year. Files contain working papers, CAS reports and departmental submissions.

1402 Operating Budget - Budget Analysis

Analysis of departmental requests (departmental submissions) to be discussed with the Budget Sub-committee Member for the Department/Agency/Board/Commission. Files contain the report and working papers.

1403 Operating Budget - Budget Sub-Committee Recommendations

Consolidation of the Budget Sub-Committee's recommendations with summarized budgetary information for Metropolitan Departments/Agencies /Boards/Commissions.

1404 Distribution of Estimates

Distribution of expenditures and revenues into financial periods.

1405 Operating Budget - Approved

Consolidated operating budget for the Municipality of Metropolitan Toronto and its local Agencies/Boards/Commissions. Files contain bound volumes (reports) and working papers.

1406 Variance Reporting - Operating Budget

Reports made at intervals recording the variance between estimates, expenditures and revenues. Files contain memos, working papers and CAS reports.

1420 - 1429 CAPITAL WORKS PROGRAMME

1420 Capital Works Programme - General

Bound volume of forms which detail and justify the Departments/Agencies/Boards/Commissions' estimates of expenditures for the coming year. Files contain working papers, CAS reports and departmental submissions.

1421 Capital Works Programme - Departmental Preparation and Submissions

Bound volume of forms which detail and justify the Departments/Agencies/Boards/Commissions' estimates of expenditures for capital projects for the subsequent 5 years. Files contain computer reports, departmental submissions and working papers.

1422 Capital Works Programme - Budget Analysis

Analysis of departmental requests (departmental submissions) to be discussed with the Budget Sub-committee Member for the Department/Agency/Board/Commission. Files contain the report and working papers.

1423 Capital Works Programme - Budget Sub Committee Members Review Reports

Reviews and recommendations by individual politicians which discuss specific capital projects and scope of the programme.

1424 **Five Year Capital Works Programme - Approved**

Details of the five year approved capital works programme for the Metropolitan Corporation, area municipalities and the Toronto School Board.

1425 **Variance Reporting - Capital Works Programme**

Reports made at intervals recording the variance between estimates, expenditures, and revenues. Files contain memos, working papers and computer reports.

1426 **Fiscal Impact**

Simulations of impacts of the capital works program on future operating budgets. Fiscal policy development. Files contain the report and working papers.

1430 - 1439 **Budgetary/Studies**

Items/studies conducted to improve budgeting by the Metropolitan Corporation Departments/Agencies/ Boards/Commissions.

1430 **Budgetary/Studies - General**

1431 **Contingency and Transfer of Funds**

Annual estimates and administration of draws. Files contain reports and working papers.

1432 **Interim Appropriations**

Annual preparation of interim expenditure authority. Files contain reports and working papers.

1433 **CAS - Budget and Estimates Sub-System**

1440 - 1449 **Financial Forecast (Affordability Study)**

Records relating to the planning and forecasting of variable and fixed costs of programme requirements for future periods. Presently, this block covers records relating to Ten-Year financial forecasting.

1440 **Financial Forecast - General**

Bound volume of forms which detail and justify the Departments/Agencies/Boards/Commissions' estimates of expenditures for the coming year. Files contain working papers, CAS reports and departmental submissions.

1441 Financial Forecast - Departmental Submissions

Files contain forms and diskettes which detail and justify the Departments/Agencies/Boards/Commissions' estimates of expenditures and revenues for the subsequent ten years.

- Ten-Year Financial Forecast - Departmental Submissions

1442 Financial Forecast - Budget Analysis

Analysis of departmental forecast. Files contain the report and working papers.

- Ten-Year Financial Forecast - Budget Analysis

1443 Financial Forecast - Final Report

Final report concerning the ten-year forecast for the Metropolitan Toronto Corporation. File contains the report and working papers.

- Ten-Year Financial Forecast - Final Report

1500 - ACCOUNTING - 1699

1500 - 1509 FINANCIAL REPORTING/ADMINISTRATION

Records relating to financial management functions that form part of the Central Accounting System.

1500 Accounting - General

Records relating to financial management, functions, plans and systems that do not fall into the categories of budget, payables and receivables.

1501 Financial Reports

Bound volumes published annually giving details of the financial position of the Municipality of Metropolitan Toronto, its Boards, Agencies and Trust Funds.

1502 Financial Information Return (FIR)

Schedules containing information on the financial position of the Municipality of Metropolitan Toronto required by the Province under the Municipal Act.

1503 Accounting Statistics

Financial data required by Statistics Canada under the Statistics Act for inclusion in the Statistics Canada publications.

1510 - 1529 LEDGERS AND JOURNALS

The General Ledger is an unspecialized book of account that can accommodate any ledger entry with the exception of General Journal Vouchers and Distribution Journal Voucher, transactions are first recorded within the multiple ledgers of each legal entity of the Municipality of Metropolitan Toronto.

1510 General Ledgers

For general ledgers kept in handwritten form. Use departmental coding as secondary.

1511 General Ledgers - Central Accounting System (CAS)

Use RP number as secondary coding.

1512 Journals and Registers

Example:

Input Correction Vouchers
Doctype 99
A journal voucher that enables departments to correct input errors of documents 30 40 50 and 90.
Trial Balance
CAS Report RP035
Treasury use only
A report of the corporations total assets liabilities and equities prepared to report the financial status of the corporation at the end of each accounting period to facilitate account reconciliation. Use RP number for secondary coding then file chronologically.
Transaction Register
CAS Report RP 050
Treasury use only
Report generated from doctype 20 Encumbrances Doctype 30 General Journal Voucher
Doctype 40 Cheque Register Summaries
Doctype 50 Cash receipt Summary
Doctype 90 Distribution Journal Voucher
Use RP number for secondary coding then file chronologically.
Transaction Journal - (M/F)
CAS Report RP075
Computer printout
Arrangement numerical by voucher number and packet number.
To maintain a computerized record of single events and transactions that affected the Corporations financial condition or operating results which gave rise to journal entries Use RP number as secondary coding then file chronologically.

1513 Feature Group Reports

CAS reports, use RP number as secondary coding.

1514 Feature Detail Reports

CAS reports, use RP number as secondary coding.

1515 General Journal Vouchers

Doctype 30
(Form also used as input correction voucher Doctype 99)
Form MT.002 CAS 8103
A journal entry used exclusively by the Treasury Department to charge centrally paid expenses across departmental boundaries or which enables the Treasury Department to make corrections to any General Ledger blue form account.

A form prepared to establish control over and support for transactions which are recorded in the General Journal showing accounts debited and credited and any appropriate calculations supporting the entry. Arranged by year and voucher number.

1516 Budget Authorization Journal

Doctype 10
Budget Authorization Journals are processed for all approved estimates at the appropriation level not included as part of the automatic rollover from plan to live files. Additionally it is used to record approved changes to appropriation made during the year.

1530 - 1549 PROCUREMENT

1530 Procurement - General

1531 Encumbrance Control

Example:

Encumbrances - General

All encumbrances resulting from purchase orders, work orders, contracts etc. for materials, equipment and supplies.

Encumbrance addition Doctype 20 plus supporting documentation.

1532 Encumbrance Control Reports

EDP Reports which detail encumbrances for each department.
Use RP number for secondary coding.

1533 Purchase Requisitions

Documents which describe for the Purchasing Department the detail of the materials, goods or service to be ordered.

1534 Tenders

1540 - 1549 PURCHASING

1540 Purchasing - External

Agreements or orders entered into with an external agency to purchase goods and services.

1541 Purchase Orders

A document prepared by the Purchasing Department which constitutes the official authority for the supplier to furnish materials, goods and services.

1542 Blanket Orders

Purchase orders issued when various types of materials, goods and services of small value are ordered more than once.

1543 Price Agreement

An agreement to supply materials, goods or services that are ordered more than once or by more than one department.

1544 Purchasing - Internal

Documents prepared by the Department which authorizes the supply of goods, materials and services from other departments of the Metropolitan Corporation or from City Stores.

Example:

Work Orders
A written authority by the issuing department for work to be performed by another department.
Purchasing - City Stores
City of Toronto Material Requisition issue form 7530-26-644.

1545 Contracts

Legal binding agreements entered into for the provision of materials, goods or services to the Metropolitan Corporation. In those departments such as Treasury and Legal, involved with contracts administered by other departments secondary coding follows the primary code given to each Department, Board, Agency or Commission.

Example:

Ambulance Services Department
Metropolitan Housing Company Limited

For departments concerned only with those contracts which they administer, secondary coding may follow the assigned contract number.

1546 Contract Expenditure

Documents which track the financial progress of contracts with non-Metro agencies.

1550 - 1559 ACCOUNTS PAYABLE

1550 Accounts Payable - General

Example:

Liability Register
To record accounts payable relating to short or long term obligations and arising from the purchasing of goods or services.

Liability Statements
Statement of current liabilities form MT62-10-59
Outstanding liabilities
Supporting documentation
Record of the total liabilities in the Department.

1551 Invoice Voucher

Doctype 60
(Also used as Doctype 80 Accounts Payable Corrections)
Accounts Distribution form MT 003 CAS 81 03 Attached to Invoice Voucher are invoices and the departmental voucher authorizing payment in some departments.
Departmental voucher printed on back of Invoice Voucher.

Authorizes payment of invoices and advises Treasury Department of Payee, Payment amount and Department Accounts to be charged.
To support and justify and authorize posting of journal entries relating to expenditures into journal and ledgers. Covers various Metro Departments.
Treasury copy of voucher is the official record - departmental copies duplicates.
Arranged by year, department and departmental voucher number. Associated documentation uses secondaries 03 to 49.

Example:

Accounts Payable Corrections
Doctype 80
Corrects doctype 60 Invoice Voucher

Accounts Payable Voucher List
Voucher List form MT-15
Confirms receipt of Accounts
Payable Vouchers by Treasury Department

Receipts - Accounts Payable
Receipts for goods or services including delivery receipts.

1552 **Accounts Payable CAS Reports**

Use RP number as secondary coding.

Example:

Input Edit List
CAS Report RP 010
Report generated from doctype 60 to allow operators to ensure that vouchers have been input correctly.
Use RP number as secondary coding.

Invoice Voucher Register
CAS Report RP040
Treasury use only
Report generated from invoice voucher doctype 60
Report arranged by packet number and sub arranged by Voucher number. Use RP number as secondary coding.

1553 Vendor Histories

For Purchasing records see primaries 1585-1594.
For secondary coding of CAS reports use CAS RP number.

Example:

Supplier Name File Update Requests Form 17-2500-8306.
Gives supplier name address, name of department requesting update. It allows new names to be added to supplier file and changes to be made to existing entries.

Vendor History Corporate Report (M/F)
CAS Report RP460
Accounts Payable Vendor History-Corporate Report
Lists paid invoices with corresponding cheque numbers and unpaid invoices in supplier name order. Use RP number as secondary coding.

Vendor History Department Report (M/F)
CAS RP461
Lists paid invoices and cheque numbers and unpaid invoices in supplier name order. Use RP number as secondary coding.

1560 - 1569 CASH MANAGEMENT

1560 Cash Management - Departmental

Documentation relating to cash management within a department - Petty Cash.
Petty Cash funds are used for the purchase of goods and/or services that cost less than $100.00 for which immediate payment is required.

1561 Petty Cash - General

Procedures, etc. may also incorporate some or all of breakdown.

Example:

Departmental Petty Cash Ledger
Petty Cash Trial Balances
Petty Cash Vouchers
Petty Cash Cheque Stubs

1562 Expenses

Expense generated within a department by employees in the normal course of business operations, including authorized conferences, training, etc.

Example:

Travel Expense
Relates to meterage, parking and gasoline expense.

Gasoline Tickets
Receipts for gas fillups. 1 ticket = 1 receipt.
To enable employees driving Metro-owned vehicles in the normal course of business operations to receive a refund for money paid for gasoline.

1570 - 1589 ACCOUNTS RECEIVABLE

Includes cash receivables

1570 Accounts Receivable - General

1571 Department Receivables Ledgers

Example:

Accounts Receivable Ledger -
Sundry
Stock Ledger form
Records details of chargebacks and monitors payment.

Accounts receivable ledger - Accidents
Ledger form RT91A - includes date and particulars of accident invoice number monitors payment. Accidents which have caused damage to Metro property are invoiced to responsible party.

1572 Invoices - Accounts Receivable

Invoice form RP 25
Credit note form
Money owed to the department by other departments, government, chargeback cost - includes supporting documentation. Sometimes called batch files.

1573 Departmental Cash Remittances

Doctype 50
Form MT 009 CAS 81 03
Form based on bank deposit information containing General Ledger allocations which allows the Treasury Department to process cash received by the Department to the departments budget.
Attached to form is a breakdown of funds received or blue (carbon) copy of receipt from MT43.

1574 Distribution Journal Vouchers

Doctype 90
MT 004 CAS 81 03
A form prepared to establish control over and support for transactions recorded in the distribution journal. It shows accounts debited and credited. Provides explanations and any appropriate calculations supporting the entry plus the signature and initials of the person approving the entry. The distribution journal voucher is also used to record receivable interdepartmental charges. (An invoice is forwarded to the department being charged.)

1575 Aging of Receivables - Summaries

1576 Credit Policies (if any)

1577 Client Listings

1580 - 1589 CASH RECEIVABLES

1580 Cash Receivable - General

1581 Cash Receipts Journal

A specific journal for bank receipts
A specialized journal used exclusively for recording cash receipts and corresponding transactions.

1582 Cash Blotter

Supports and correlates bank deposit slips and Departmental Cash remittance forms which record the receipt of monies and the banks to which funds are directed.

1583 Receipts - Accounts Receivable

Handwritten receipt forms to provide receipt of payment. Arranged by department and receipt number. The secondary level should use the Corporate classification department codes 50-74.

Example:

Ambulance Services Accounts
Receivable Receipts

1590 - 1599 CHEQUE/PACKET CONTROL

1590 Cheque/Packet Control - General

1591 Cheque Register

CAS Report RP276
Used to record cheques written, purpose of payment amount paid and running balance. Use breakdown for subject specific or departmental cheque registers.

Example:

Payroll Cheque Register
Binder containing typewritten pages
listing the total payroll by bank account.

1592 Cheque Issuance Report

Loose sheets listing, transfers to one of the Metropolitan Corporations bank accounts. Each sheet signed by the Deputy Treasurer.

1593 Cheque Register Vouchers

Use breakdown for subject specific or departmental cheque registers.

Example:

Payroll Cheque Register Summaries
Doctype 40
form MT 002 CAS 8103
(Form can also be used as Doctype 30
General Journal Voucher and Doctype 99
Input Correction Voucher)
Journal Voucher form designed for cheque register transactions Prepared to establish control over and support for cheques written within a specific accounting period.

1594 Cancelled Cheques

To establish control over cheques that have been paid or cleared by banks on which they are drawn. Useful as supporting documentation to bank statements and reconciliations and as a proof of receipt by payee. Arranged by bank and cheque number.

Example:

Canadian Imperial Bank of Commerce
Toronto Dominion Bank
Clothing Allowance Cheques

1595 NSF Cheques

Cheques that were determined to be NSF and returned by the bank are kept to document lack of payment and for reference purposes.
Arranged by bank and cheque number.

Example:

Canadian Imperial Bank of Commerce
Toronto Dominion Bank

1596 Forgeries

1600 - 1609 BANKING

1600 General Banking Ledger

To establish control over and support for all subsidiary banking ledgers. It is a control account that summarizes a number of subsidiary ledgers. It is used to avoid cluttering the General Ledger with a number of individual accounts.

1601 Bank Statements and Reconciliations

To provide an analysis of the items causing a discrepancy between the balance in a bank account, as shown in the books of account, and the balance reported on the bank statement.

1602 Bank Deposit Cards

A record of a set of several subsidiary ledger accounts covering deposits at several banks. It supports the central Bank Deposit Account. Cards arranged by Bank name and account number.

1603 Bank Deposit Vouchers

Deposit voucher card MT 29
Bank transfer voucher MT 26 IM 11 60
supporting documentation
A record prepared to establish control over and support for bank deposits.

1604 Bank Deposit Slips

Customer copy of deposit slips for Metropolitan departments and agencies issued by various banks supports entries in journals as to funds received and their deposit in respective banks.

1605 Bank Transfers

Bank transfer form MT-26 1500/6-73 with supporting documentation. Supports general voucher which record transfer of funds from one bank of the corporation to another as a form of payment.

1610 - 1639 SUBSIDIES AND GRANTS

This block relates to obtaining and distribution of Federal, Provincial and Metro subsidies.

Correspondence and supporting documentation relating to the Corporations entitlement to Federal and Provincial Subsidies and Grants and their disposition.

1610 Subsidies and Grants - General

Example:

Federal Grants
Provincial Grants
Metro Grants

1611 Highway Subsidy Claims

Forms and supporting documentation for determining the Corporations entitlement to Highway Subsidy (Federal and Provincial) and its distribution between and/or within Current and Capital Funds.

1612 Transportation Subsidies

1613 Public Utilities Subsidies

1615 Social Services Subsidies and Grants

1616 Housing Subsidies and Grants

1617 Homes for the Aged Subsidies and Grants

1618 Day Care Subsidies and Grants

1619 GWA/Welfare Subsidies and Grants

1620 Ambulance Services Subsidies and Grants

1621 Planning Studies Subsidies and Grants

1622 Municipal Involvement in Administration Programme Subsidies and Grants

1623 Education Subsidies and Grants

1624 Hospital and Health Care Subsidies and Grants

1625 Cultural and Multicultural Subsidies and Grants

1626 Capital Building Grants

1627 Hospitality Grants

1650 - 1659 CAPITAL ASSETS

1650 Permanent Assets Ledger

1651 Capital Expenditure

To record the amounts spent for the purchase of long term assets arranged by borough or department or agency and containing information on project name. Account debit and credit entries balance.

1652 Capital Sub System Computer Reports

transaction listings
unmatched capital listings
capital liability listing
capital project master file
MTC capital expenditure listings
RS 01 05 06 70 90X
RD 10 15 44 45 46 50 55 65

1653 Equipment Inventory

Lists of equipment and machinery in the departments of Metropolitan Corporation Original and one copy forwarded to Treasury Department.
Original sent to audit, copy kept in Treasury.

1660 - 1679 TAXATION

1660 Taxation- General

1661 Sales Tax

This block relates to corporate payment of Federal and Provincial Sales Tax. Employee Income Tax documentation is included in the Payroll block.

Example:

Federal Sales Tax Vouchers
Journal Vouchers designed for recording Federal Sales Tax payments.
A form prepared to establish control over and support for expenditures relating to Federal Sales Tax.

Provincial Sales Tax Vouchers
Journal Vouchers designed for recording Provincial Sales Tax payments. A form prepared to establish control over and support for expenditures relating to Provincial Sales Tax.

1662 Road Tax/Gasoline Rebate

Incorporates records referring to the Provincial Road Tax paid during the purchase of gasoline. The Tax is intended to be levied on licensed vehicles for the use of Provincial Roads. The Metropolitan Corporation claims a rebate of these taxes when the purchase of gasoline is for use by unlicensed vehicles, ie., front end loaders, electric generators, lawn mowers, etc.

1663 Excise Tax

Incorporates records referring to the Federal Tax paid during the purchase of gasoline and diesel fuel. The Metropolitan corporation is exempt from paying Excise Tax on gasoline used by the Metropolitan Corporation and its employees during the course of business and claims a refund of any Excise Taxes paid. The Metropolitan Corporation is not exempt from paying Excise Tax on diesel fuel.

1664 Realty/Property Tax

Includes Metro Tax Levy, mill rates, property assessments.

1665 - 1669 INCOME TAX/CAPITAL GAINS

1665 Income Tax/Capital Gains

Example:

NR4's and T5's Investment Income
Revenue Canada investment income reporting. Reports on the investment
income of bond holders.

1666 Other Taxes

1700 - FUNDED DEBT - 1759

Records relating to the management of the Corporation's funded debt.

1700 - 1709 FUNDED DEBT TRANSACTIONS

1700 Funded Debt - General

1701 General Journal Funded Debt

A Journal in book form for recording Funded Debt transactions arranged by voucher number. A record in which transactions and events affecting funded debt within the Corporation are first recorded in the form of journal entries.

1702 Funded Authorization Journal Vouchers

Journal voucher form designed for funded debt authorizations.

A form prepared to support, justify and authorize posting of a journal entry into the General Journal Funded Debt.

1710 - 1729 DEBENTURES

1710 Debentures - General

1711 - 1719 METROPOLITAN TORONTO DEBENTURES

Example:

- Debenture Debt
- Annual Report - Printed
- Summary of debenture debt
- Assumed and Metropolitan for the payment of which the Metropolitan Corporation is responsible.

- Debenture Debt Charges Statements

- Annual Ontario Municipal Board Report

- Statistics Canada

1711 Debenture Control Records

Example:

- Receipts - Debentures
  Receipts of debentures received at the wicket for exchange.

- Debenture Summaries
  Contains summary of Debentures issued, assumed, matured and outstanding
  Actuarial requirements of sinking fund
  Debenture debt charges
  To summarize and report status of debentures within a specific accounting period.

- Debenture and Interest Printouts
  Report of debt outstanding at year end, debt issued, assumed and matured in the year and debenture debt charges on same. Used as source material for year end entries as to maturities, etc.

  Arranged alphabetically and chronologically by type of debenture and year.

- Debenture Discount and Sales Expenditures
  Ledger recording the discounts and expenses resulting from the issuance of debentures below their face or par value
  Subsidiary ledger of Major Account-Debenture Discount and Sales

  Arranged by Capital Project Number and Name.

- Debentures and Interest Payable Ledgers
  Ledgers giving details of principal amounts and interest payable for each year.

- Debenture Registry - Exchanged and Cancelled Inventory
  Ledger listing debenture inventory by transaction.

  Arranged by By-law number and date.

- Debenture Register
  Ledger pages, one to each organization holding debentures which provides a record by organization of debenture payment history.

- Debenture Debt Register - Repayment Schedules
  Debenture debt repayment schedules for the Metropolitan Corporation by department, area municipalities by municipality, the Metro School Board, assumed from area municipalities and provincial and Federal Loans.

- Debenture Registry Cards - Holders
  Provides a cross reference to Debenture Registration Files.

- Debentures - Registration Authorization
  Authorizes changes in the debenture registry book and gives the history of debenture ownership.

1712 Bonds of Indemnity Files

Insurance obtained by the owner of a lost debenture or bond which insures that should the bond or debenture reappear the Municipality of Metropolitan Toronto will not have to redeem it a second time.

1713 Debenture Specimens

Sample copies of debentures certificates providing examples of all debenture certificates used by the Municipality of Metropolitan Toronto.

1714 Matured Debentures

To provide reference to debentures that have been redeemed. Used as supporting documentation to bank statements and reconciliations and proof of payment.

Example:

Matured Inventory Debentures
Shredded Inventory lists giving details of which matured debenture certificates have been destroyed.

1715 Debenture Interest Coupons

Portions of debenture certificates entitling holders to an interest payment of a specified amount when clipped and presented at a bank on or after a due date. To provide reference to debenture coupons that have been paid in full. Used as supporting documentation to bank statements and reconciliations and as a proof of receipt of payment to coupon holder.

1720 - 1729 U.S. DEBENTURES - FULLY REGISTERED

1720 U.S. Debentures - Fully Registered

Example:

General Correspondence

Correspondence from bond holders regarding problems with interest payments.

1721 Cheque Register - Interest and Principal Payments

Report giving details of clients, bonds, payments, etc.

1722 Vouchers - Client Name and Particulars

Form B10 provide details of changes to debenture registration.

1723 Issue and Return Vouchers

Form B20 Provides a record of U.S. debenture which contains date, account number, By-law number, certificate number, amount issued, amount returned and name of securities holder.

Arranged by By-law number and account number.

1724 Debenture Holders

Bond system reports #301, 302, 305 and 306 detailing accounts clients bonds and payments.

1725 Bank of Commerce - Letters and Exchange Slips

Records of transactions in which bonds are transferred from one owner to another.

1727 Matured Debentures

1730 - 1739 ONTARIO MUNICIPAL BOARD (DEBENTURE APPROVALS)

For general administrative material on the OMB, see primary 117.

1730 OMB Debentures (Ontario Municipal Bonds)

Bond certificates issued by the Corporation returned from banks.

1731 Records of OMB Approvals

Board orders granting permission to issue debentures to finance the construction of specific capital projects.

1732 OMB Capital Expenditures Quota Correspondence

Correspondence to and from the Ontario Municipal Board relating to Capital Expenditure Quotas.

1740 - 1749 SINKING FUND

1740 Sinking Fund - General

1741 Sinking Fund Reports and Reporting

1742 Sinking Fund General Journal

Book arranged by voucher number. To record in the form of journal entries financial transactions affecting sinking funds which are established to provide for the replacement of major fixed assets and for the retirement of debt prior to posting these transactions to ledger accounts.

1743 Sinking Fund - Cash Book

A specialized daily cash journal showing by department cash and bank deposit amounts debited or credited.

The record in which transactions and events affecting sinking funds are first recorded as journal entries prior to posting to ledger accounts.

1744 Sinking Fund Vouchers

(Department Cash Remittances)
Form MT .009 CAS 81 03

A form prepared to support, justify and authorize posting of a journal entry into the Sinking Fund General Journal.

Record includes supporting documentation such as copies of cash receipts and correspondence from Funded Debt.

1745 Sinking Fund Receipts

Receipt forms containing information on sinking funds received from various sources, amount received, sinking fund credit entries and stamp of audit department. Plus supporting documentation such as memos from the Funded Debt Division.

It records the receipt of monies due to the Sinking Fund (an amount accumulated by periodic contributions and established to provide for the retirement of debt).

Example:

Demand Payment Warrants - Sinking Fund
Vouchers for recording sinking fund deposits

Establishes and supports amount to be paid into sinking funds as sinking fund deposits.

1746 Sinking Fund Cheque Register

Form MT.002 CAS 81-03
To record cheques written for sinking fund purposes - specialized register. Contains by department information on cheques and bank transfers issued on sinking funds.

1760 - 1769 PUBLIC LIABILITY INSURANCE

General and policy information regarding the types of policies held by the Metropolitan Corporation.

Claims information and documentation will be found within departmental file classifications.

1760 Public Liability and Property Insurance - General

This primary may be used for insurance records in general.

1761 Liability Insurance

Insurance against personal liability claims on the Municipality of Metropolitan Toronto. These include personal injury, automobile accidents, day care accidents.

Example:

General
Insurance Polices

1762 Travel Accident Insurance

Insurance of employers travelling on business for the Municipality of Metropolitan Toronto. It includes Council Members and Department Heads travelling within the boundaries of Metropolitan Toronto.

1770 - 1779 PROPERTY INSURANCE

1770 Property Insurance

Includes insurance of buildings, fixtures, equipment, supplies and furnishings.

Example:

General
Insurance Policies
Subdivide by type of policy

1771 Boiler and Machinery Insurance

Insurance of boilers, pressure vessels, pumps and related machinery.

Example:

General
Insurance Policies

1772 Crime Insurance

Insurance against loss of money or bonds, Fidelity bonds, insurance against disappearance, destruction and dishonesty.

Example:

General
Insurance Policies

1773 Marine Insurance

Insurance against marine liability, damage of hull and machinery of vessels such as the ferry boats, police patrol boats and the working vessels of the works Department and the Parks and Property Department.

Example:

General
Insurance Policies

1774 Registered Mail Insurance

Covers the shipment of registered mail.

Example:

General
Insurance Policies

1775 Insurance Reserve Fund

Example:

Insurance Reserve Fund Vouchers
Claims expenses and details of claims against the insurance reserve fund.